Calculating Key KPIs and PIs for Data DNA Finance Analysis

1. Revenue KPIs:

- **Total Revenue**:
  - **Formula**: Sum of all revenue amounts.
  - **Description**: This KPI represents the total income generated by the company from its operations.
- **Revenue by Business Line**:
  - **Formula**: Sum of revenue amounts grouped by business line.
  - **Description**: This KPI breaks down total revenue by each business line to identify which areas contribute most to the overall revenue.
- **Revenue by Income Group**:
  - **Formula**: Sum of revenue amounts grouped by income group.
  - **Description**: This KPI segments revenue based on different income groups to understand the sources of revenue.
- **Revenue Growth Rate**:
  - **Formula**: ((Current Period Revenue - Previous Period Revenue) / Previous Period Revenue) * 100
  - **Description**: This KPI measures the rate at which the company's revenue is growing over time.
- **Revenue by Month**:
  - **Formula**: Sum of revenue amounts grouped by month.
  - **Description**: This KPI tracks monthly revenue to identify trends and seasonal patterns.

2. Profitability KPIs:

- **Gross Profit**:
  - **Formula**: Total Revenue - Total COGS
  - **Description**: This KPI calculates the profit a company makes after deducting the costs associated with making and selling its products.
- **Gross Profit Margin**:
  - **Formula**: (Gross Profit / Total Revenue) * 100
  - **Description**: This KPI indicates the percentage of revenue that exceeds the cost of goods sold (COGS), reflecting the efficiency in production and pricing.
- **EBIT (Earnings Before Interest and Taxes)**:
  - **Formula**: Gross Profit - Total OPEX
  - **Description**: This KPI measures a company's profitability from operations, excluding the costs of interest and tax.
- **EBIT Margin**:
  - **Formula**: (EBIT / Total Revenue) * 100
  - **Description**: This KPI shows the operating profitability as a percentage of total revenue.
- **Net Profit**:
  - **Formula**: Total Revenue - Total Expenses
  - **Description**: This KPI represents the actual profit after all expenses, including COGS, OPEX, interest, and taxes, have been deducted.
- **Net Profit Margin**:
  - **Formula**: (Net Profit / Total Revenue) * 100

- o **Description**: This KPI measures how much of each dollar earned by the company translates into profit.

3. Cost-related KPIs and PIs / Operational Efficiency KPIs:

- **Total COGS**:
  - o **Formula**: Sum of all costs of goods sold.
  - o **Description**: This KPI represents the direct costs attributable to the production of the goods sold by the company.
- **COGS as a Percentage of Revenue**:
  - o **Formula**: (Total COGS / Total Revenue) * 100
  - o **Description**: This KPI shows the proportion of revenue that is consumed by the cost of producing goods.
- **COGS by Business Line**:
  - o **Formula**: Sum of COGS amounts grouped by business line.
  - o **Description**: This KPI breaks down the COGS by each business line to identify cost efficiencies or inefficiencies.
- **Total OPEX**:
  - o **Formula**: Sum of all operating expenses.
  - o **Description**: This KPI represents the total expenses incurred during regular business operations.
- **OPEX as a Percentage of Revenue**:
  - o **Formula**: (Total OPEX / Total Revenue) * 100
  - o **Description**: This KPI indicates the proportion of revenue spent on operating expenses.
- **OPEX by Expense Subgroup**:
  - o **Formula**: Sum of OPEX amounts grouped by expense subgroup.
  - o **Description**: This KPI provides a detailed view of operating expenses by category.
- **Interest and Tax Expenses**:
  - o **Formula**: Sum of all interest and tax expenses.
  - o **Description**: This KPI tracks the costs associated with interest and taxes, important for understanding overall profitability.

4. Revenue/Expense Ratio:

- **Formula**: Total Revenue / Total Expenses
- **Description**: This KPI measures the efficiency of the company by comparing total revenue to total expenses. A higher ratio indicates better performance.

5. Growth and Trend KPI:

- **MoM Revenue**:
  - o **Formula**: ((Current Month Revenue - Previous Month Revenue) / Previous Month Revenue) * 100
  - o **Description**: This KPI measures the month-over-month growth rate in revenue.
- **MoM Expense**:
  - o **Formula**: ((Current Month Expense - Previous Month Expense) / Previous Month Expense) * 100

- o **Description**: This KPI measures the month-over-month growth rate in expenses.